

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

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THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees

J M Boucher
M J Burgess
A P Scott-Evans

Company registered number

06702046

Charity registered number

1152253

Registered office

48 Ian Road
Billericay
Essex
CM12 0JZ

Accountants

Venthams
Chartered Accountants
Millhouse
32 - 38 East Street
Rochford
Essex
SS4 1DB

THE ROOFTOP MINISTRIES
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report together with the financial statements of the Company for the year 1 January 2022 to 31 December 2022. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The main objective of The Rooftop Ministries is the advancement of the Christian Faith by communicating the good news through evangelism and the teaching and training of Christian Disciples by equipping churches to be more effective in communicating the Christian message to people who have little connection with the church.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

To achieve the objectives we host seminars/workshops with local churches or groups of churches, equipping them to communicate the Christian message. We create a variety of materials that are made available to churches to help them become effective. We speak at Christian churches, gatherings and conferences and work in a close networking relationship with national Christian denominations and ecumenical groups. We also support the above activities in an increasing number of locations worldwide, partnering with local team members, overseen by a global leadership team, supported by an international operations team

c. Volunteers

The company is grateful for the efforts of its volunteers who are involved in day-to-day administration of the company, provide IT and bookkeeping support and help deliver the purposes and activities in diverse locations.

Achievements and performance

a. Main achievements of the Company

Strong links have been built with major Christian denominations & networking organisations, both across the UK and globally, with representation in more than 50 countries.

Our funds for the ministry are received from individual supporters, large national grant making trusts, smaller grant making trusts and church partners.

In October, a Global Encounter event was held, including contributions from around the world (from South Korea to Hawaii) and broadcasting (streaming) to the world, with participation from over 90 countries.

THE ROOFTOP MINISTRIES
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The charity aims to maintain each reserve at a level to finance 3 months of expenditure.

c. Financial review

The total income for the year was £82,149 (2021: £94,252) and the total expenditure for the year was £83,371 (2021: £82,876).

The unrestricted fund had a surplus of £23,741 at the year end date (2021: £15,940 surplus).

Structure, governance and management

a. Constitution

The Rooftop Ministries is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 18 September 2008, as amended on 26 April 2013.

b. Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

The trustees are responsible for setting strategies and policies and for ensuring that these are implemented.

THE ROOFTOP MINISTRIES
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
M J Burgess

Director

Date: 20/09/2023

THE ROOFTOP MINISTRIES
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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

Independent examiner's report to the Trustees of The Rooftop Ministries ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed: 

Dated: 21/09/2023

Stuart Harrison FCA

Venthams
Chartered Accountants
Millhouse
32 - 38 East Street
Rochford
Essex
SS4 1DB

THE ROOFTOP MINISTRIES
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	29,416	52,733	82,149	94,252
Total income		29,416	52,733	82,149	94,252
Expenditure on:					
Charitable activities	5	47,738	35,633	83,371	83,876
Net (expenditure)/income before taxation		(18,322)	17,100	(1,222)	10,376
Net (expenditure)/income		(18,322)	17,100	(1,222)	10,376
Transfers between funds	11	9,299	(9,299)	-	-
Net movement in funds		(9,023)	7,801	(1,222)	10,376
Reconciliation of funds:					
Total funds brought forward		9,188	15,940	25,128	14,752
Net movement in funds		(9,023)	7,801	(1,222)	10,376
Total funds carried forward		165	23,741	23,906	25,128

THE ROOFTOP MINISTRIES
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BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	2022 £	2021 £
Fixed assets		-	-
Current assets			
Debtors	9	9,737	10,923
Cash at bank and in hand		16,666	18,975
		<u>26,403</u>	<u>29,898</u>
Creditors: amounts falling due within one year	10	(2,497)	(4,770)
Net current assets		<u>23,906</u>	25,128
Total assets less current liabilities		<u>23,906</u>	25,128
Total net assets		<u><u>23,906</u></u>	<u><u>25,128</u></u>
Charity funds			
Restricted funds	11	165	9,188
Unrestricted funds	11	23,741	15,940
Total funds		<u><u>23,906</u></u>	<u><u>25,128</u></u>

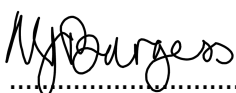
The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



M J Burgess

Trustee

Date: 20/09/2023

THE ROOFTOP MINISTRIES
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. General information

The Rooftop Ministries is a charity limited by guarantee, incorporated in England and Wales. Its registered office is 48 Ian Road, Billericay, Essex, England, CM12 0JZ.

The main objective of the charity is to advance the Christian Faith.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Rooftop Ministries meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.4 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

THE ROOFTOP MINISTRIES
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

2.7 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

THE ROOFTOP MINISTRIES
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

3. Income from donations and legacies

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Donations	29,416	52,733	82,149

	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Donations	30,633	63,619	94,252

4. Analysis of grants

	Grants to Institutions 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Grants, Rooftop US Inc.	2,350	2,350	-

5. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total 2022 £
Promotion of the Christian Religion	47,738	35,633	83,371

	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total 2021 £</i>
Promotion of the Christian Religion	44,500	39,376	83,876

THE ROOFTOP MINISTRIES
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

6. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Grant funding of activities 2022 £	Support costs 2022 £	Total funds 2022 £
Promotion of the Christian Religion	79,371	2,350	1,650	83,371

	<i>Activities undertaken directly 2021 £</i>	<i>Support costs 2021 £</i>	<i>Total funds 2021 £</i>
Promotion of the Christian Religion	82,706	1,170	83,876

Analysis of direct costs

	Promotion of the Christian Religion 2022 £	Total funds 2022 £
Africa Pioneers	1,021	1,021
International transfers and payments for support costs	2,792	2,792
Consultancy	51,451	51,451
Travel and subsistence	21,069	21,069
Computer costs and academy website production	2,595	2,595
Postage and stationery	400	400
Administration	43	43
	79,371	79,371

THE ROOFTOP MINISTRIES
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

6. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Promotion of the Christian Religion 2021 £</i>	<i>Total funds 2021 £</i>
Africa Pioneers	3,893	3,893
International transfers and payments for support costs	8,523	8,523
Consultancy	61,300	61,300
Travel and subsistence	6,111	6,111
Computer costs and academy website production	2,646	2,646
Advertising and promotion	208	208
Administration	25	25
	<u>82,706</u>	<u>82,706</u>

Analysis of support costs

	Promotion of the Christian Religion 2022 £	Total funds 2022 £
Accountancy	<u>1,650</u>	<u>1,650</u>

	<i>Promotion of the Christian Religion 2021 £</i>	<i>Total funds 2021 £</i>
Accountancy	<u>1,170</u>	<u>1,170</u>

7. Independent examiner's remuneration

	2022 £	2021 £
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	<u>1,650</u>	<u>1,170</u>

THE ROOFTOP MINISTRIES
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 December 2022, no Trustee expenses have been incurred (2021 - £NIL).

9. Debtors

	2022 £	2021 £
Due within one year		
Prepayments and accrued income	9,737	10,923
	<u>9,737</u>	<u>10,923</u>

10. Creditors: Amounts falling due within one year

	2022 £	2021 £
Bank overdrafts	847	-
Accruals and deferred income	1,650	4,770
	<u>2,497</u>	<u>4,770</u>

THE ROOFTOP MINISTRIES
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

11. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
Unrestricted funds					
General Fund	15,940	52,733	(35,633)	(9,299)	23,741
Restricted funds					
Dennis Pethers Support Fund	-	29,296	(37,251)	7,955	-
Ben Tucker Support Fund	50	-	-	-	50
Pioneer Fund	5,390	120	(6,163)	653	-
Pigs Might Fly Fund	115	-	-	-	115
Global Encounter Fund	3,633	-	(4,324)	691	-
	9,188	29,416	(47,738)	9,299	165
Total of funds	25,128	82,149	(83,371)	-	23,906

THE ROOFTOP MINISTRIES
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

11. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2021 £</i>
Unrestricted funds					
General Fund	1,331	63,619	(39,376)	(9,634)	15,940
Restricted funds					
Dennis Pethers Support Fund	4,584	30,513	(44,500)	9,403	-
Ben Tucker Support Fund	50	-	-	-	50
Pioneer Fund	5,270	120	-	-	5,390
Pigs Might Fly Fund	115	-	-	-	115
Academy Website and Video Fund	(231)	-	-	231	-
Global Encounter Fund	3,633	-	-	-	3,633
	<u>13,421</u>	<u>30,633</u>	<u>(44,500)</u>	<u>9,634</u>	<u>9,188</u>
Total of funds	<u>14,752</u>	<u>94,252</u>	<u>(83,876)</u>	<u>-</u>	<u>25,128</u>

12. Summary of funds

Summary of funds - current year

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2022 £</i>
General funds	15,940	52,733	(35,633)	(9,299)	23,741
Restricted funds	9,188	29,416	(47,738)	9,299	165
	<u>25,128</u>	<u>82,149</u>	<u>(83,371)</u>	<u>-</u>	<u>23,906</u>

THE ROOFTOP MINISTRIES
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

12. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2021 £</i>
General funds	1,331	63,619	(39,376)	(9,634)	15,940
Restricted funds	13,421	30,633	(44,500)	9,634	9,188
	<u>14,752</u>	<u>94,252</u>	<u>(83,876)</u>	<u>-</u>	<u>25,128</u>

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	165	26,238	26,403
Creditors due within one year	-	(2,497)	(2,497)
Total	<u>165</u>	<u>23,741</u>	<u>23,906</u>

Analysis of net assets between funds - prior year

	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Current assets	10,188	19,710	29,898
Creditors due within one year	(1,000)	(3,770)	(4,770)
Total	<u>9,188</u>	<u>15,940</u>	<u>25,128</u>

14. Related party transactions

During the year trustees and related parties gave a total of £3,340 (2021: £4,140) in donations to the charity.